

CERTIFICATE

2021

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of

Maple Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	79-1962	37,315	27,394	2.477
Debt Service	10-113			
Library	12-1220			
Road	68-518c	201,200	176,639	18.443
Special Road	80-1413			
Noxious Weed	2-1318			
Fire Protection	80-1503			
Cemetery	80-932	14,000	11,330	1.107
Special Machinery	7			
Totals	xxxxxx	252,515	215,363	
Budget Summary	0			
Neighborhood Revitalization		Resolution required?	Vote publication required?	No

Final Assessed Valuation:	County Clerk's Use Only
Maple Township	9,552,169
Udall	684,651
0	
Total Assessed Valuation	10,236,820 0
	Nov. 1, 2020 Valuation

Assisted by:

Address:

Email:

Attest: Oct 30 2020

[Signature]
County Clerk

Governing Body

CPA Summary

Special Road Election held for Mills for years.
First levy in

Maple Township

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ <u>209,532</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>209,532</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ <u>99,502</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>122,881</u>	
5b. Personal property 2019	- <u>179,190</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:	+ <u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>99,502</u>	
8. Total estimated valuation July 1, 2020	<u>10,226,828</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>10,127,326</u>	
10. Factor for increase (7 divided by 9)	<u>0.00983</u>	
11. Amount of increase (10 times 3)	+ \$ <u>2,059</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>211,591</u>	
13. Debt service levy in this 2021 budget	<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>211,591</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>3,772</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>215,363</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 1620M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levies in the 2020 Budget	Allocation for Year 2021								
	MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Township	CommVeh - City	Wiercraft - Township	Wiercraft - City
** General	2,580	2,649	78	0	136	0	11	0	25	0
** Debt Service	0.000	0	0	0	0	0	0	0	0	0
** Library	0.000	0	0	0	0	0	0	0	0	0
** Road	18,026	18,509	543	0	952	0	79	0	176	0
** Special Road	0	0	0	0	0	0	0	0	0	0
** Noxious Weed	0.000	0	0	0	0	0	0	0	0	0
** Fire Protection	0.000	0	0	0	0	0	0	0	0	0
** Cemetery	1,366	1,396	41	0	72	0	6	0	13	0
**	0.000	0	0	0	0	0	0	0	0	0
**	0.000	0	0	0	0	0	0	0	0	0
**	0.000	0	0	0	0	0	0	0	0	0
**	0.000	0	0	0	0	0	0	0	0	0
** Total	0.000	0	662	0	1,160	0	96	0	215	0
Total	21,966	22,554		0		0				
Total - 3rd Class City Levies (***)	3,940			0		0				0

Maple Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Maple Township
Cowley County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Grader	5/10/17	60	3.95	56,265	17,102	12,437	5,182
				Total	17,102	12,437	5,182

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Maple Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	3,850	5,871	2,021
Receipts:			
Ad Valorem Tax	27,656	26,013	XXXXXXXXXXXXXX
Delinquent Tax	448		
Motor Vehicle Tax	3,193	3,061	2,649
Recreational Vehicle Tax	88	104	78
16/20 M Vehicle Tax	133	148	136
Commercial Vehicle Tax	24	9	11
Watercraft Tax			25
LAVTR			0
Gross Earnings (Intangibles) Tax	4,661	4,500	5,000
Interest on Idle Funds	44		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	36,247	33,835	7,900
Resources Available:	40,097	39,706	9,921
Expenditures:			
Officers Pay	3,726	3,600	4,000
Salaries & Wages	2,216	2,300	2,300
Employee Benefits	16,964	11,000	17,000
Supplies	407	500	500
Equipment			
Buildings Maintenance	1,256	7,000	1,500
Insurance	7,754	2,200	8,000
Other	1,903	7,085	4,015
Lease		4,000	
Cash Forward (2021 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	34,226	37,685	37,315
Unencumbered Cash Balance Dec 31	5,871	2,021	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	36,000	37,685	37,315
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			37,315
Tax Required			27,394
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			27,394

CPA Summary

Maple Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	3,657	2,472	3
Receipts:			
Ad Valorem Tax	164,582	169,814	xxxxxxxxxxxxxx
Delinquent Tax	1,958	1,500	
Motor Vehicle Tax	18,316	19,521	18,509
Recreational Vehicle Tax	508	663	543
16/20M Vehicle Tax	995	942	952
Commercial Vehicle Tax	80	59	79
Watercraft Tax			176
Special Highway/Gasoline Tax	4,300	4,382	4,299
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	190,739	196,881	24,558
Resources Available:	194,396	199,353	24,561
Expenditures:			
Officers Pay			
Salaries & Wages	39,810	35,000	40,000
Employee Benefits	35		
Road Maintenance	29,275	20,000	30,000
Road Materials	50,829	49,000	50,000
Equipment	7,090	7,000	7,000
Other	7,695	37,350	17,000
Lease	57,190	51,000	57,200
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	191,924	199,350	201,200
Unencumbered Cash Balance Dec 31	2,472	3	xxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	192,600	200,000	201,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	201,200
		Tax Required	176,639
		Delinquent Comp Rate:	0.0%
		Amount of 2020 Ad Valorem Tax	176,639

Special Machinery

K.S.A. 68-141g

	2019 Actual
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	0

CPA Summary

Maple Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2021

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Protection	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2020 Ad Valorem Tax		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance January 1	49	1,142	1,142
Receipts:			
Ad Valorem Tax	5,838	13,705	XXXXXXXXXXXXXX
Delinquent Tax	153		
Motor Vehicle Tax	2,012	647	1,396
Recreational Vehicle Tax	55	22	41
16/20M Vehicle Tax	39	31	72
Commercial Vehicle Tax	9	2	6
Watercraft Tax			13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,106	14,407	1,528
Resources Available:	8,155	15,549	2,670
Expenditures:			
Mowing	5,821	10,000	10,000
Other	1,192	4,407	4,000
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	7,013	14,407	14,000
Unencumbered Cash Balance Dec 31	1,142	1,142	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	10,000	14,407	14,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2020 Ad Valorem Tax		

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Maple Township
Cowley County

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office, 321 E. 10th Avenue, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits
of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	34,226	2.989	37,685	2.580	37,315	27,394	2.679
Debt Service							
Library							
Road	191,924	19.060	199,350	18.026	201,200	176,639	18.511
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	7,013	0.632	14,407	1.360	14,000	11,330	1.108
Special Machinery							
Totals	233,163	22.681	251,442	21.966	252,515	215,363	22.298
Less: Transfers	0		0		0		
Net Expenditure	233,163		251,442		252,515		
Total Tax Levied	202,219		209,532		xxxxxxx		
Total Assessed Valuation	9,445,062		10,084,597		10,226,828		
Township Assessed Valuation Only					9,542,177		

Outstanding Indebtedness,

Jan 1	2018	2019	2020
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	17,102
Total	0	0	17,102

*Tax rates are expressed in mills.

0
0

enotice

AFFIDAVIT OF
PUBLICATION

See Proof on Next Page

Cowley Courier/Traveler
200 East Fifth Avenue
(620) 442-4200

I, Arly Hicke, of lawful age, being duly sworn upon oath, depose
and says that I am the Advertising Manager of Cowley
Courier/Traveler, a publication that is a "legal newspaper" as that
phrase is defined for the city of Arkansas City, for the County of
Cowley County, in the state of Kansas, and that the attachment
hereto contains the correct copy of what was published in said legal
newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Jul. 30, 2020

Notice ID: 1aTZIRyFeeDHg3VPJbpq

Notice Name: Maple Budget hearing

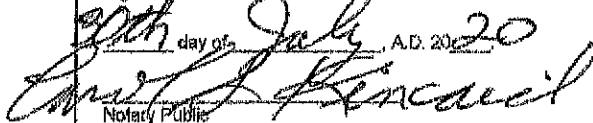
PUBLICATION FEE: \$75.18

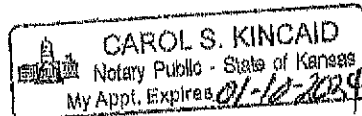

Advertising Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

30th day of July, A.D. 2020

Notary Public



ENOTICE
ENOTICE INC
304 LUSARDI POINT
MANHATTAN KS 66503

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T14 P1 *****AUTO**MIXED AADC 801
COWLEY COUNTY
PO BOX 472
311 E 9TH
WINFIELD KS 67156-0472



State of Kansas
Tenth

the governing body of

On August 16, 2022 at 4:00 pm at 4201 Third Road, I will be in purpose of offering and presenting information of my report relating to the proposed use of all funds and the proposed revenue. The full body of information is available at County Clerk's Office, 131 E. 10th Street, Winkelman, AZ. If not available at this hearing, please contact the County Clerk's Office at (520) 288-2222.

Proposed Budget 2011 Expected year-end 2010 and 2011 figures for established, the mission's main

Project Name		Project Start Date		Project End Date		Project Status		Project Manager	
Project Name	Project Start Date	Project End Date	Project Status	Project Manager	Project Name	Project Start Date	Project End Date	Project Status	Project Manager
Project A	1/1/2020	3/31/2020	Completed	John Doe	Project B	4/1/2020	6/30/2020	In Progress	Jane Smith
Project C	7/1/2020	9/30/2020	On Hold	Mike Johnson	Project D	10/1/2020	12/31/2020	Not Started	Sarah Lee
Project E	1/1/2021	3/31/2021	Completed	David Brown	Project F	4/1/2021	6/30/2021	In Progress	Emily White
Project G	7/1/2021	9/30/2021	On Hold	Chris Green	Project H	10/1/2021	12/31/2021	Not Started	Alex Black
Project I	1/1/2022	3/31/2022	Completed	Olivia Pink	Project J	4/1/2022	6/30/2022	In Progress	Noah Blue
Project K	7/1/2022	9/30/2022	On Hold	Liam Yellow	Project L	10/1/2022	12/31/2022	Not Started	Mia Purple
Project M	1/1/2023	3/31/2023	Completed	Ethan Red	Project N	4/1/2023	6/30/2023	In Progress	Ava Orange
Project O	7/1/2023	9/30/2023	On Hold	Lucas Silver	Project P	10/1/2023	12/31/2023	Not Started	Sophia Gold
Project Q	1/1/2024	3/31/2024	Completed	Mason Bronze	Project R	4/1/2024	6/30/2024	In Progress	Isabella Copper
Project S	7/1/2024	9/30/2024	On Hold	Benjamin Steel	Project T	10/1/2024	12/31/2024	Not Started	Charlotte Iron
Project U	1/1/2025	3/31/2025	Completed	Evelyn Nickel	Project V	4/1/2025	6/30/2025	In Progress	William Tin
Project W	7/1/2025	9/30/2025	On Hold	Grace Zinc	Project X	10/1/2025	12/31/2025	Not Started	James Lead
Project Y	1/1/2026	3/31/2026	Completed	Henry Aluminum	Project Z	4/1/2026	6/30/2026	In Progress	Isabella Silver
Project AA	7/1/2026	9/30/2026	On Hold	Isabella Copper	Project AB	10/1/2026	12/31/2026	Not Started	James Lead
Project AC	1/1/2027	3/31/2027	Completed	James Lead	Project AD	4/1/2027	6/30/2027	In Progress	Isabella Silver
Project AE	7/1/2027	9/30/2027	On Hold	Isabella Silver	Project AF	10/1/2027	12/31/2027	Not Started	James Lead
Project AG	1/1/2028	3/31/2028	Completed	James Lead	Project AH	4/1/2028	6/30/2028	In Progress	Isabella Silver
Project AI	7/1/2028	9/30/2028	On Hold	Isabella Silver	Project AJ	10/1/2028	12/31/2028	Not Started	James Lead
Project AK	1/1/2029	3/31/2029	Completed	James Lead	Project AL	4/1/2029	6/30/2029	In Progress	Isabella Silver
Project AM	7/1/2029	9/30/2029	On Hold	Isabella Silver	Project AN	10/1/2029	12/31/2029	Not Started	James Lead
Project AO	1/1/2030	3/31/2030	Completed	James Lead	Project AP	4/1/2030	6/30/2030	In Progress	Isabella Silver
Project AQ	7/1/2030	9/30/2030	On Hold	Isabella Silver	Project AR	10/1/2030	12/31/2030	Not Started	James Lead
Project AS	1/1/2031	3/31/2031	Completed	James Lead	Project AT	4/1/2031	6/30/2031	In Progress	Isabella Silver
Project AU	7/1/2031	9/30/2031	On Hold	Isabella Silver	Project AV	10/1/2031	12/31/2031	Not Started	James Lead
Project AW	1/1/2032	3/31/2032	Completed	James Lead	Project AX	4/1/2032	6/30/2032	In Progress	Isabella Silver
Project AY	7/1/2032	9/30/2032	On Hold	Isabella Silver	Project AZ	10/1/2032	12/31/2032	Not Started	James Lead
Project BA	1/1/2033	3/31/2033	Completed	James Lead	Project BB	4/1/2033	6/30/2033	In Progress	Isabella Silver
Project BC	7/1/2033	9/30/2033	On Hold	Isabella Silver	Project BD	10/1/2033	12/31/2033	Not Started	James Lead
Project BE	1/1/2034	3/31/2034	Completed	James Lead	Project BF	4/1/2034	6/30/2034	In Progress	Isabella Silver
Project BG	7/1/2034	9/30/2034	On Hold	Isabella Silver	Project BH	10/1/2034	12/31/2034	Not Started	James Lead
Project BI	1/1/2035	3/31/2035	Completed	James Lead	Project BJ	4/1/2035	6/30/2035	In Progress	Isabella Silver
Project BK	7/1/2035	9/30/2035	On Hold	Isabella Silver	Project BL	10/1/2035	12/31/2035	Not Started	James Lead
Project BM	1/1/2036	3/31/2036	Completed	James Lead	Project BN	4/1/2036	6/30/2036	In Progress	Isabella Silver
Project BO	7/1/2036	9/30/2036	On Hold	Isabella Silver	Project BP	10/1/2036	12/31/2036	Not Started	James Lead
Project BQ	1/1/2037	3/31/2037	Completed	James Lead	Project BR	4/1/2037	6/30/2037	In Progress	Isabella Silver
Project BS	7/1/2037	9/30/2037	On Hold	Isabella Silver	Project BT	10/1/2037	12/31/2037	Not Started	James Lead
Project BU	1/1/2038	3/31/2038	Completed	James Lead	Project BV	4/1/2038	6/30/2038	In Progress	Isabella Silver
Project BW	7/1/2038	9/30/2038	On Hold	Isabella Silver	Project BU	10/1/2038	12/31/2038	Not Started	James Lead
Project BY	1/1/2039	3/31/2039	Completed	James Lead	Project BV	4/1/2039	6/30/2039	In Progress	Isabella Silver
Project BZ	7/1/2039	9/30/2039	On Hold	Isabella Silver	Project BW	10/1/2039	12/31/2039	Not Started	James Lead
Project CA	1/1/2040	3/31/2040	Completed	James Lead	Project BX	4/1/2040	6/30/2040	In Progress	Isabella Silver
Project CB	7/1/2040	9/30/2040	On Hold	Isabella Silver	Project BY	10/1/2040	12/31/2040	Not Started	James Lead
Project CC	1/1/2041	3/31/2041	Completed	James Lead	Project BZ	4/1/2041	6/30/2041	In Progress	Isabella Silver
Project CD	7/1/2041	9/30/2041	On Hold	Isabella Silver	Project CA	10/1/2041	12/31/2041	Not Started	James Lead
Project CE	1/1/2042	3/31/2042	Completed	James Lead	Project CB	4/1/2042	6/30/2042	In Progress	Isabella Silver
Project CF	7/1/2042	9/30/2042	On Hold	Isabella Silver	Project CC	10/1/2042	12/31/2042	Not Started	James Lead
Project CG	1/1/2043	3/31/2043	Completed	James Lead	Project CD	4/1/2043	6/30/2043	In Progress	Isabella Silver
Project CH	7/1/2043	9/30/2043	On Hold	Isabella Silver	Project CE	10/1/2043	12/31/2043	Not Started	James Lead
Project CI	1/1/2044	3/31/2044	Completed	James Lead	Project CF	4/1/2044	6/30/2044	In Progress	Isabella Silver
Project CJ	7/1/2044	9/30/2044	On Hold	Isabella Silver	Project CG	10/1/2044	12/31/2044	Not Started	James Lead
Project CK	1/1/2045	3/31/2045	Completed	James Lead	Project CH	4/1/2045	6/30/2045	In Progress	Isabella Silver
Project CL	7/1/2045	9/30/2045	On Hold	Isabella Silver	Project CI	10/1/2045	12/31/2045	Not Started	James Lead
Project CM	1/1/2046	3/31/2046	Completed	James Lead	Project CJ	4/1/2046	6/30/2046	In Progress	Isabella Silver
Project CN	7/1/2046	9/30/2046	On Hold	Isabella Silver	Project CK	10/1/2046	12/31/2046	Not Started	James Lead
Project CO	1/1/2047	3/31/2047	Completed	James Lead	Project CL	4/1/2047	6/30/2047	In Progress	Isabella Silver
Project CP	7/1/2047	9/30/2047	On Hold	Isabella Silver	Project CM	10/1/2047	12/31/2047	Not Started	James Lead
Project CQ	1/1/2048	3/31/2048	Completed	James Lead	Project CN	4/1/2048	6/30/2048	In Progress	Isabella Silver
Project CR	7/1/2048	9/30/2048	On Hold	Isabella Silver	Project CO	10/1/2048	12/31/2048	Not Started	James Lead
Project CS	1/1/2049	3/31/2049	Completed	James Lead	Project CP	4/1/2049	6/30/2049	In Progress	Isabella Silver
Project CT	7/1/2049	9/30/2049	On Hold	Isabella Silver	Project CQ	10/1/2049	12/31/2049	Not Started	James Lead
Project CU	1/1/2050	3/31/2050	Completed	James Lead	Project CR	4/1/2050	6/30/2050	In Progress	Isabella Silver
Project CV	7/1/2050	9/30/2050	On Hold	Isabella Silver	Project CS	10/1/2050	12/31/2050	Not Started	James Lead
Project CW	1/1/2051	3/31/2051	Completed	James Lead	Project CT	4/1/2051	6/30/2051	In Progress	Isabella Silver
Project CX	7/1/2051	9/30/2051	On Hold	Isabella Silver	Project CU	10/1/2051	12/31/2051	Not Started	James Lead
Project CY	1/1/2052	3/31/2052	Completed	James Lead	Project CV	4/1/2052	6/30/2052	In Progress	Isabella Silver
Project CZ	7/1/2052	9/30/2052	On Hold	Isabella Silver	Project CW	10/1/2052	12/31/2052	Not Started	James Lead
Project DA	1/1/2053	3/31/2053	Completed	James Lead	Project CX	4/1/2053	6/30/2053	In Progress	Isabella Silver
Project DB	7/1/2053	9/30/2053	On Hold	Isabella Silver	Project CY	10/1/2053	12/31/2053	Not Started	James Lead
Project DC	1/1/2054	3/31/2054	Completed	James Lead	Project CZ	4/1/2054	6/30/2054	In Progress	Isabella Silver
Project DD	7/1/2054	9/30/2054	On Hold	Isabella Silver	Project DA	10/1/2054	12/31/2054	Not Started	James Lead
Project DE	1/1/2055	3/31/2055	Completed	James Lead	Project DB	4/1/2055	6/30/2055	In Progress	Isabella Silver
Project DF	7/1/2055	9/30/2055	On Hold	Isabella Silver	Project DC	10/1/2055	12/31/2055	Not Started	James Lead
Project DG	1/1/2056	3/31/2056	Completed	James Lead	Project DD	4/1/2056	6/30/2056	In Progress	Isabella Silver
Project DH	7/1/2056	9/30/2056	On Hold	Isabella Silver	Project DE	10/1/2056	12/31/2056	Not Started	James Lead
Project DI	1/1/2057	3/31/2057	Completed	James Lead	Project DF	4/1/2057	6/30/2057	In Progress	Isabella Silver
Project DJ	7/1/2057	9/30/2057	On Hold	Isabella Silver	Project DG	10/1/2057	12/31/2057	Not Started	James Lead
Project DK	1/1/2058	3/31/2058	Completed	James Lead	Project DH	4/1/2058	6/30/2058	In Progress	Isabella Silver
Project DL	7/1/2058	9/30/2058	On Hold	Isabella Silver	Project DI	10/1/2058	12/31/2058	Not Started	James Lead
Project DM	1/1/2059	3/31/2059	Completed	James Lead	Project DJ	4/1/2059	6/30/2059	In Progress	Isabella Silver
Project DN	7/1/2059	9/30/2059	On Hold	Isabella Silver	Project DK	10/1/2059	12/31/2059	Not Started	James Lead
Project DO	1/1/2060	3/31/2060	Completed	James Lead	Project DL	4/1/2060	6/30/2060	In Progress	Isabella Silver
Project DP	7/1/2060	9/30/2060	On Hold	Isabella Silver	Project DM	10/1/2060	12/31/2060	Not Started	James Lead
Project DQ	1/1/2061	3/31/2061	Completed	James Lead	Project DN	4/1/2061	6/30/2061	In Progress	Isabella Silver
Project DR	7/1/2061	9/30/2061	On Hold	Isabella Silver	Project DO	10/1/2061	12/31/2061	Not Started	James Lead
Project DS	1/1/2062	3/31/2062	Completed	James Lead	Project DP	4/1/2062	6/30/2062	In Progress	Isabella Silver
Project DT	7/1/2062	9/30/2062	On Hold	Isabella Silver	Project DQ	10/1/2062	12/31/2062	Not Started	James Lead
Project DU	1/1/2063	3/31/2063	Completed	James Lead	Project DR	4/1/2063	6/30/2063	In Progress	Isabella Silver
Project DV	7/1/2063	9/30/2063	On Hold	Isabella Silver	Project DS	10/1/2063	12/31/2063	Not Started	James Lead
Project DW	1/1/2064	3/31/2064	Completed	James Lead	Project DT	4/1/2064	6/30/2064	In Progress	Isabella Silver
Project DX	7/1/2064	9/30/2064	On Hold	Isabella Silver	Project DU	10/1/2064	12/31/2064	Not Started	James Lead
Project DY	1/1/2065	3/31/2065	Completed	James Lead	Project DV	4/1/2065	6/30/2065	In Progress	Isabella Silver
Project DZ	7/1/2065	9/30/2065	On Hold	Isabella Silver	Project DW	10/1/2065	12/31/2065	Not Started	James Lead
Project EA	1/1/2066	3/31/2066	Completed	James Lead	Project DX	4/1/2066	6/30/2066	In Progress	Isabella Silver
Project EB	7/1/2066	9/30/2066	On Hold	Isabella Silver	Project DY	10/1/2066	12/31/2066	Not Started	James Lead
Project EC	1/1/2067	3/31/2067	Completed	James Lead	Project DZ	4/1/2067	6/30/2067	In Progress	Isabella Silver
Project ED	7/1/2067	9/30/2067	On Hold	Isabella Silver	Project EA	10/1/2067	12/31/2067	Not Started	James Lead
Project EE	1/1/2068	3/31/2068	Completed	James Lead	Project EB	4/1/2068	6/30/2068	In Progress	Isabella Silver
Project EF	7/1/2068	9/30/2068	On Hold	Isabella Silver	Project EC	10/1/2068	12/31/2068	Not Started	James Lead
Project EG	1/1/2069	3/31/2069	Completed	James Lead	Project ED	4/1/2069	6/30/2069	In Progress	Isabella Silver
Project EH	7/1/2069	9/30/2069	On Hold	Isabella Silver	Project EE	10/1/2069	12/31/2069	Not Started	James Lead
Project EI	1/1/2070	3/31/2070	Completed	James Lead	Project EF	4/1/2070	6/30/2070	In Progress	Isabella Silver
Project EJ	7/1/2070	9/30/2070	On Hold	Isabella Silver	Project EG	10/1/2070	12/31/2070	Not Started	James Lead
Project EK	1/1/2071	3/31/2071	Completed	James Lead	Project EH	4/1/2071	6/30/2071	In Progress	Isabella Silver
Project EL	7/1/2071	9/30/2071	On Hold	Isabella Silver	Project EI	10/1/2071	12/31/2071	Not Started	James Lead
Project EM	1/1/2072	3/31/2072	Completed	James Lead	Project EJ	4/1/2072	6/30/2072	In Progress	Isabella Silver
Project EN	7/1/2072	9/30/2072	On Hold	Isabella Silver	Project EK	10/1/2072	12/31/2072	Not Started	James Lead
Project EO	1/1/2073	3/31/2073	Completed	James Lead	Project EL	4/1/2073	6/30/2073	In Progress	Isabella Silver
Project EP	7/1/2073	9/30/2073	On Hold	Isabella Silver	Project EM	10/1/2073	12/31/2073	Not Started	James Lead
Project EQ	1/1/2074	3/31/2074	Completed	James Lead	Project EN	4/1/2074	6/30/2074	In Progress	Isabella Silver
Project ER	7/1/2074	9/30/2074	On Hold	Isabella Silver	Project EO	10/1/2074	12/31/2074	Not Started	James Lead
Project ES	1/1/2075	3/31/2075	Completed	James Lead	Project EP	4/1/2075	6/30/2075	In Progress	Isabella Silver
Project ET	7/1/2075	9/30/2075	On Hold	Isabella Silver	Project EQ	10/1/2075	12/31/2075	Not Started	James Lead
Project EU	1/1/2076	3/31/2076	Completed	James Lead	Project ER	4/1/2076	6/30/2076	In Progress	Isabella Silver
Project EV	7/1/2076	9/30/2076	On Hold	Isabella Silver	Project ES	10/1/2076	12/31/2076	Not Started	James Lead
Project EW	1/1/2077	3/31/2077	Completed	James Lead	Project ET	4/1/2077	6/30/2077	In Progress	Isabella Silver
Project EX	7/1/2077	9/30/2077	On Hold	Isabella Silver	Project EU	10/1/2077	12/31/2077	Not Started	James Lead
Project EY	1/1/2078	3/31/2078	Completed	James Lead	Project EV	4/1/2078	6/30/2078	In Progress	Isabella Silver
Project EZ	7/1/2078	9/30/2078	On Hold	Isabella Silver	Project EW	10/1/2078	12/31/2078	Not Started	James Lead
Project FA	1/1/2079	3/31/2079	Completed	James Lead	Project EX	4/1/2079	6/30/2079	In Progress	Isabella Silver
Project FB	7/1/2079	9/30/2079	On Hold	Isabella Silver	Project EY	10/1/2079	12/31/2079	Not Started	James Lead
Project FC	1/1/2080	3/31/2080	Completed	James Lead	Project EZ	4/1/2080	6/30/2080	In Progress	Isabella Silver
Project FD	7/1/2080								

Choi, J. and J. Kim, 2004, *Journal of International Accounting, Auditing & Taxation*, 13, 1-20.

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Total

*Tolazamide not supplied for

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